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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. _____
	)	
PERRY J. DIPIAZZA, and	)	
KATHRYN DIPIAZZA,	)	
	)	
Defendants.	)	
_____	)	

**COMPLAINT TO REDUCE ASSESSMENT TO JUDGMENT**

Plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, brings this action to reduce to judgment: (a) the assessments made against Perry J. DiPiazza individually for unpaid federal income taxes for 2002, 2003, and 2009 through 2014; and (b) the assessment made against Perry J. and Kathryn DiPiazza jointly for unpaid federal income taxes for 2008.

### JURISDICTION AND VENUE

1. Jurisdiction over this action is conferred upon this Court pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.

2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Defendants reside within this judicial district.

### PARTIES

3. Plaintiff is the United States of America.

4. Defendant Perry J. DiPiazza is a taxpayer who resides at 559 Marshall Road, Toms River, New Jersey, 08753, within the jurisdiction of this Court.

5. Defendant Kathryn DiPiazza is a taxpayer who also resides at 559 Marshall Road, Toms River, New Jersey, 08753, within the jurisdiction of this Court.

### COUNT I: REDUCE ASSESSMENTS AGAINST PERRY J. DIPIAZZA INDIVIDUALLY TO JUDGMENT

6. Based on federal income tax returns filed separately by Perry DiPiazza, a delegate of the Secretary of the Treasury made assessments against Perry DiPiazza for his unpaid federal income tax liabilities as follows:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Assessment</b>	<b>Outstanding Balance (through 01/18/16)</b>
2002	08/08/2003	\$82,179.36	\$140,158.03
2003	04/12/2004	\$40,833.00	\$81,748.58
2009	02/06/2012	\$163,731.23	\$121,201.53
2010	02/06/2012	\$133,663.84	\$128,256.82
2011	09/23/2013	\$126,009.65	\$149,664.59
2012	09/16/2013	\$80,882.01	\$99,353.06
2013	07/07/2014	\$144,713.69	\$161,711.49
2014	06/08/2015	\$132,085.10	\$5,443.92
		<b>Total</b>	<b>\$887,538.02</b>

7. Perry DiPiazza was given notice and demand for payment of the aforementioned assessments made against him.

8. Despite such notice and demand, Perry DiPiazza has failed to pay the assessed tax liabilities described in paragraph 6.

9. After the application of all abatements, payments, and credits, and the addition of penalties and interest, Perry DiPiazza remains indebted to the United States of America for the liabilities described in paragraph 6 in the amount of \$887,538.02 as of January 18, 2016, plus statutory additions and interest accruing after that date until paid.

**COUNT II: REDUCE ASSESSMENT AGAINST PERRY J. AND KATHRYN DIPIAZZA  
JOINTLY TO JUDGMENT**

10. Based on a federal income tax return filed jointly by Perry and Kathryn DiPiazza, a delegate of the Secretary of the Treasury made an assessment against them for their unpaid federal income tax liability as follows:

<b>Tax Year</b>	<b>Assessment Date</b>	<b>Assessment</b>	<b>Outstanding Balance (through 01/18/16)</b>
2008	08/23/2010	\$208,395.85	\$177,759.92

11. Perry and Kathryn DiPiazza were given notice and demand for payment of the aforementioned assessment made against them.

12. Despite such notice and demand, Perry and Kathryn DiPiazza have failed to pay the assessed tax liability described in paragraph 10.

13. After the application of all abatements, payments, and credits, and the addition of penalties and interest, Perry and Kathryn DiPiazza remain indebted to the United States of America for the liability described in paragraph 10 in the amount of \$177,759.92 as of January 18, 2016, plus statutory additions and interest accruing after that date until paid.

WHEREFORE, the United States prays that this Court:

A. Render a judgment in favor of the United States and against Defendant Perry J. DiPiazza individually for his 2002 and 2003, and 2009 through 2014 federal income tax liabilities as set forth in paragraph 6 above, in the amount of \$887,538.02 as of January 18, 2016, plus statutory additions, including interest, accruing after that date;

B. Render a judgment in favor of the United States and against Defendants Perry J. and Kathryn DiPiazza jointly for their 2008 federal income tax liability as set forth in paragraph 10 above, in the amount of \$177,759.92 as of January 18, 2016, plus statutory additions, including interest, accruing after that date;

C. Award to the United States its costs of prosecuting this action; and

D. Grant such other and further relief as the Court deems just and equitable.

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**DESIGNATION UNDER LOCAL CIVIL RULE 101.1(f)**

In accordance with Local Civil Rule 101.1(f), the undersigned hereby designates the United States Attorney for the District of New Jersey to receive service of all notices or papers in this action at the following address:

Chief, Civil Division  
United States Attorney's Office  
District of New Jersey  
970 Broad Street, Suite 700  
Newark, NJ 07102

Date: January 29, 2016

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